

QUALIFIED HIGHWAY VEHICLE OPERATOR DIESEL FUEL TAX RETURN

DUE ON OR BEFORE		
[FOID]	YOUR ACCOUNT NO.	

BOARD USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
PO BOX 942879
SACRAMENTO, CA 94279-6059

**READ INSTRUCTIONS
BEFORE PREPARING**

GENERAL INFORMATION

The State Board of Equalization is responsible for collecting taxes under the Diesel Fuel Tax Law.

Every qualified highway vehicle operator owes diesel fuel tax on diesel fuel used to operate motor vehicles on highways in this state. A diesel fuel backup tax is imposed on the delivery into the fuel tank of a diesel powered highway vehicle of any diesel fuel that contains dye. Even though some qualified highway vehicle operators are exempt from the Federal Backup Tax, the State Backup Tax is still due and payable.

FILING REQUIREMENTS

Every qualified highway vehicle operator shall make a payment of eighteen cents (\$.18) per gallon of dyed diesel fuel used on the highways in this state.

The return must be filed on or before the last day of the calendar month following the period for which the tax is due. The return must be accompanied by a remittance payable to the State Board of Equalization for any tax due for that period. A return must be filed even if no tax is due.

		REPORT WHOLE GALLONS ONLY
1. Total gallons of dyed diesel fuel purchased	1.	
2. Total gallons of dyed diesel fuel used	2.	
3. Total gallons of dyed diesel fuel used on highways in this state	3.	
4. Rate of tax per gallon	4.	.18
5. Total tax due and payable <i>(multiply line 3 by the rate on line 4)</i>	5.	
6. Penalty <i>[multiply line 5 by 10% (.10) if payment made after due date shown above]</i>	6.	
7. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	7.	
8. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 5, 6 and 7)</i>	8.	

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief is a true, correct and complete return.

YOUR SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.
Always write your account number on your check or money order. Make a copy of this document for your records.



INSTRUCTIONS

QUALIFIED HIGHWAY VEHICLE OPERATOR DIESEL FUEL TAX RETURN (User of Fuel Under Section 60058, Revenue and Taxation Code)

DEFINITIONS

Dyed diesel fuel is diesel fuel that is dyed under the United States Environmental Protection Agency or the Internal Revenue Service rules for high sulfur diesel fuel or low sulfur diesel fuel or any requirements subsequently set by the United States Environmental Protection Agency or the Internal Revenue Service and considered destined for nontaxable, off-highway uses.

PREPARATION OF THE RETURN

- Line 1.** Enter the total gallons of dyed diesel fuel purchased.
- Line 2.** Enter the total gallons of dyed diesel fuel used.
- Line 3.** Enter the total gallons of dyed diesel fuel used on highways in this state.
- Line 4.** The current rate of tax per gallon.
- Line 5.** Total tax due on dyed diesel fuel used on highways in this state. Multiply line 3 by the rate on line 4 and enter here.
- Line 6.** If you are paying the tax amount shown on line 5 after the due date shown on the front of the return, you will owe a penalty of 10 percent of the amount of tax due. Multiply the tax on line 5 by .10 and enter here.
- Line 7.** If you are paying the tax amount shown on line 5 after the due date shown on the front of the return, you will owe interest. The interest rate shown on the front of the return applies for each month, or fraction of a month, that your payment is late. Multiply the tax due on line 5 by the interest rate shown, then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date and enter here.
- Line 8.** Enter the total amount due and payable, including any applicable late charges.

IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION,
FUEL TAXES DIVISION, P.O. BOX 942879, SACRAMENTO, CA 94279-0030, TELEPHONE 916-322-9669.